

By: Kacal

H.B. No. 3062

Substitute the following for H.B. No. 3062:

By: Bohac

C.S.H.B. No. 3062

A BILL TO BE ENTITLED

AN ACT

relating to the sale of property for delinquent ad valorem taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 34.0445(a) and (c), Civil Practice and Remedies Code, are amended to read as follows:

(a) An officer conducting a sale of real property under this subchapter may not execute or deliver a deed to the purchaser of the property unless the purchaser or the individual submitting the successful bid on behalf of the purchaser exhibits to the officer:

(1) an unexpired written statement issued to the purchaser [~~person~~] in the manner prescribed by Section 34.015, Tax Code [~~, showing that the county assessor-collector of the county in which the sale is conducted has determined that:~~

~~[(A) there are no delinquent ad valorem taxes owed by the person to that county; and~~

~~[(B) for each school district or municipality having territory in the county there are no known or reported delinquent ad valorem taxes owed by the person to that school district or municipality]; or~~

(2) the written registration statement issued to the person in the manner prescribed by Section 34.011, Tax Code, showing that the person is a registered bidder at the sale at which the property is sold.

(c) The deed executed by the officer conducting the sale

1 must name the purchaser [~~successful bidder~~] as the grantee and
2 recite that the purchaser or the individual submitting the
3 successful bid on behalf of the purchaser [~~successful bidder~~]
4 exhibited to that officer:

5 (1) an unexpired written statement issued to the
6 person in the manner prescribed by Section 34.015, Tax Code[~~r~~
7 ~~showing that the county assessor-collector of the county in which~~
8 ~~the sale was conducted determined that:~~

9 [~~(A) there are no delinquent ad valorem taxes~~
10 ~~owed by the person to that county; and~~

11 [~~(B) for each school district or municipality~~
12 ~~having territory in the county there are no known or reported~~
13 ~~delinquent ad valorem taxes owed by the person to that school~~
14 ~~district or municipality]; or~~

15 (2) the written registration statement issued to the
16 person in the manner prescribed by Section 34.011, Tax Code,
17 showing that the person is a registered bidder at the sale at which
18 the property is sold.

19 SECTION 2. Section 34.01, Tax Code, is amended by amending
20 Subsections (a), (b), (f), and (r) and adding Subsection (r-1) to
21 read as follows:

22 (a) Real or personal property seized under a tax warrant
23 issued under Subchapter E, Chapter 33, or ordered sold pursuant to a
24 judgment for foreclosure of a tax lien shall be sold by the officer
25 charged with selling the property, unless otherwise directed by the
26 taxing unit that requested the warrant or order of sale or by an
27 authorized agent or attorney for that unit. The sale shall be

1 conducted in the manner similar property is sold under execution
2 except as otherwise provided by this subtitle.

3 (b) On receipt of an order of sale of real or personal
4 property, the officer charged with selling the property shall
5 endorse on the order the date and exact time when the officer
6 received the order. The endorsement is a levy on the property
7 without necessity for going upon the ground. The officer shall
8 calculate the total amount due under the judgment, including all
9 taxes, penalties, and interest, plus any other amount awarded by
10 the judgment, court costs, and the costs of the sale. The costs of a
11 sale include the costs of advertising, and any deed recording fees
12 anticipated to be paid in connection with the sale of the property.
13 To assist the officer in making the calculation, the collector of
14 any taxing unit that is party to the judgment may provide the
15 officer with a certified tax statement showing the amount of the
16 taxes included in the judgment that remain due that taxing unit and
17 all penalties, interest, and attorney's fees provided by the
18 judgment as of the date of the proposed sale. If a certified tax
19 statement is provided to the officer, the officer shall rely on the
20 amount included in the statement and is not responsible or liable
21 for the accuracy of the applicable portion of the calculation. A
22 certified tax statement is not required to be sworn to and is
23 sufficient if the tax collector or the collector's deputy signs the
24 statement.

25 (f) A notice of sale of real property is not required to
26 include field notes describing the property. A description of the
27 property is sufficient if the notice:

1 (1) states the number of acres and identifies the
2 original survey;

3 (2) as to property located in a platted subdivision or
4 addition, regardless of whether the subdivision or addition is
5 recorded, states the name by which the land is generally known with
6 reference to that subdivision or addition; or

7 (3) by reference adopts the description of the
8 property contained in the judgment.

9 (r) Except as provided by Subsection (a-1) and this
10 subsection, a sale of real property under this section must take
11 place at the county courthouse in the county in which the real
12 property [~~land~~] is located. The commissioners court of the county
13 may designate an area other than an area at the county courthouse
14 where sales under this section will take place that is in a public
15 place within a reasonable proximity of the county courthouse as
16 determined by the commissioners court and in a location as
17 accessible to the public as the courthouse door. The commissioners
18 court shall record that designation in the real property records of
19 the county. A designation by a commissioners court under this
20 section is not a ground for challenging or invalidating any sale. A
21 sale must be held at an area designated under this subsection if the
22 sale is held on or after the 90th day after the date the designation
23 is recorded.

24 (r-1) Notwithstanding Subsection (r), the sale of personal
25 property, including a manufactured home, may be conducted at the
26 same place as the sale of real property under Subsection (r) or at
27 the location of the personal property.

1 SECTION 3. Section 34.015, Tax Code, is amended by amending
2 Subsections (a), (b), (k-1), and (l) and adding Subsections (b-1)
3 and (q) to read as follows:

4 (a) In this section:

5 (1) "Person" [~~"person"~~] does not include a taxing
6 unit or an individual acting on behalf of a taxing unit.

7 (2) "Purchaser" includes the legal spouse of a
8 successful bidder authorized to be named as a grantee under this
9 section.

10 (b) An officer conducting a sale of real property under
11 Section 34.01 may not execute a deed in the name of or deliver a deed
12 to any person other than:

13 (1) the person who was:

14 (A) the successful bidder at the sale; and

15 (B) on request of the successful bidder, the
16 legal spouse of the successful bidder regardless of whether the
17 spouse is physically present at the sale or has provided written
18 authorization to the successful bidder; or

19 (2) a business, religious, charitable, or civic
20 organization that has authorized in writing an individual to submit
21 the successful bid on behalf of the organization.

22 (b-1) The officer conducting a sale of real property under
23 Section 34.01 may not execute or deliver a deed to the purchaser of
24 the property unless the purchaser or the individual submitting the
25 successful bid on behalf of the purchaser exhibits to the officer an
26 unexpired written statement issued under this section to each [~~the~~]
27 person that will be a grantee on the deed by the county

1 assessor-collector of the county in which the sale is conducted
2 showing that:

3 (1) there are no delinquent taxes owed by the person to
4 that county; and

5 (2) for each school district or municipality having
6 territory in the county there are no known or reported delinquent ad
7 valorem taxes owed by the person to that school district or
8 municipality.

9 (k-1) If within six months of the date of a sale of real
10 property under Section 34.01, the purchaser or the individual
11 submitting the successful bid on behalf of the purchaser
12 ~~[successful bidder]~~ does not exhibit to the officer who conducted
13 the sale each required and ~~[an]~~ unexpired statement that complies
14 with Subsection (k), the officer who conducted the sale shall
15 provide a copy of the officer's return to the county
16 assessor-collector for each county in which the real property is
17 located. On receipt of the officer's return, the county
18 assessor-collector shall file the copy with the county clerk of the
19 county in which the county assessor-collector serves. The county
20 clerk shall record the return in records kept for that purpose and
21 shall index and cross-index the return in the name of the purchaser
22 ~~[successful bidder]~~ at the auction and each former owner of the
23 property. The chief appraiser of each appraisal district that
24 appraises the real property for taxation may list the purchaser
25 ~~[successful bidder]~~ in the appraisal records of that district as
26 the owner of the property.

27 (1) The deed executed by the officer conducting the sale

1 must name the purchaser [~~successful bidder~~] as the grantee and
2 recite that the purchaser or the individual submitting the
3 successful bid on behalf of the purchaser [~~successful bidder~~]
4 exhibited to that officer an unexpired written statement issued to
5 the purchaser [~~person~~] in the manner prescribed by this section[~~7~~
6 ~~showing that the county assessor-collector of the county in which~~
7 ~~the sale was conducted determined that:~~

8 ~~[(1) there are no delinquent ad valorem taxes owed by~~
9 ~~the person to that county; and~~

10 ~~[(2) for each school district or municipality having~~
11 ~~territory in the county there are no known or reported delinquent ad~~
12 ~~valorem taxes owed by the person to that school district or~~
13 ~~municipality].~~

14 (q) The chief appraiser for an appraisal district
15 established for a county shall perform the duties assigned to the
16 assessor-collector for that county under this section if the
17 appraisal district collects the taxes imposed by the county.

18 SECTION 4. Section 34.0445(b), Civil Practice and Remedies
19 Code, is repealed.

20 SECTION 5. The changes in law made by this Act apply only to
21 the sale of property under Subchapter C, Chapter 34, Civil Practice
22 and Remedies Code, or Section 34.01, Tax Code, on or after the
23 effective date of this Act.

24 SECTION 6. This Act takes effect September 1, 2017.